

THE LAW OFFICE OF  
**RICHARD P. GALLER**

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**RICHARD P. GALLER\***

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OF COUNSEL

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April 29, 2014

BY FACSIMILE: 212-805-0426  
Honorable Laura T. Swain  
United States District Judge (S.D.N.Y.)  
500 Pearl Street  
New York, New York 10007

Re: United States v. Irwin Lipkin et al.  
S10 1- Cr. 228 (LTS)

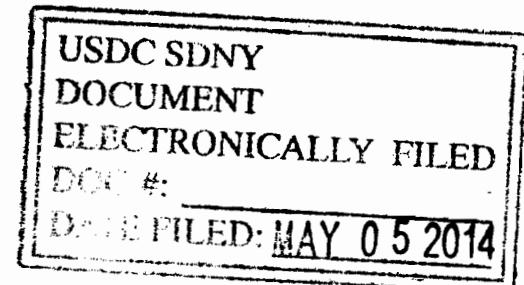
Dear Judge Swain;

Please be advised that I will be substituting for David Richman regarding Irwin Lipkin. He has advised me that he is ill and due to the nature of his illness, can no longer represent Mr. Lipkin. I have reviewed this matter briefly and find that prior to sentencing we will require two (2) medical reports regarding defendants medical condition and one (1) medical report regarding Mrs. Lipkin's medical condition.

In addition to preparing a sentencing memorandum to the court, I will also have to review this matter with other counsel in the case.

To date, I have been unable to connect with Matthew Schwartz, AUSA, but I am copying him on this letter and respectfully requesting that the Court adjourn the sentencing for 90 days, so that I can be fully prepared for sentencing.

I would like to add, that it is my understanding that Mr. Lipkin has been cooperating with pre-trial services and is not a flight risk.

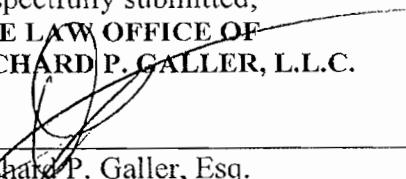


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Should Your Honor have any questions, please contact me at the above listed telephone number. Thank You for Your consideration in this request.

Respectfully submitted,  
**THE LAW OFFICE OF  
RICHARD P. GALLER, L.L.C.**

By:

  
Richard P. Galler, Esq.

RPG/md  
cc: Mr. Irwin Lipkin  
AUSA Matthew Schwartz (via email)

*the request is granted.  
Sentencing is adjourned  
to September 12, 2014  
at 2:30 PM.*

SO ORDERED.

NEW YORK, NY

  
Laura Taylor Swain  
May 5, 2014  
UNITED STATES DISTRICT JUDGE